UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re:	:	
	:	Case No. 05-14876 (SCC)
THE PARKWAY HOSPITAL, INC.,	:	
	:	
Debtor.	:	(Chapter 7)
	:	

ORDER AUTHORIZING THE RETENTION OF
YIPCPA, LLC AS ACCOUNTANTS

UPON the application dated March 19, 2015 of Ian J. Gazes, the Chapter 7 Trustee (the "Trustee") of the estate of The Parkway Hospital, Inc. (the "Debtor"), for an order authorizing and empowering the Trustee to retain YIPCPA, LLC d/b/a Yip Associates ("YIPCPA") as accountants for the Trustee under a general retainer agreement, to perform accounting services on behalf of the Debtor's estate, and the Affidavit of Kit R. Becker, CPA, a YIPCPA; and it appearing that YIPCPA does not hold or represent any interest adverse to the estate in the matters upon which it is to be engaged; that YIPCPA is a "disinterested person," as that term is defined in 11 U.S.C. § 101(14); and that YIPCPA's employment is in the best interests of the Debtor's estate; and due deliberation having been had thereon; and no further notice hereof being required; it is hereby:

ORDERED, that, pursuant to 11 U.S.C. § 327(a), Fed R. Bankr. P 2014, and Local Bankruptcy Rule 2014-1, the Trustee is authorized to retain YIPCPA as the Trustee's accountants, effective as of March 4, 2015, in this case, and YIPCPA shall be compensated under a general retainer agreement, upon application to the Court pursuant to 11 U.S.C. §§ 330 and 331, and in accordance with the Bankruptcy Rules, the Local Rules of this Court and the United States Trustee guidelines; and it is further

ORDERED, that YIPCPA shall not seek compensation or reimbursement for any costs, associated with the transition of this matter from the Trustee's former accountants, Zucker & Associates, P.A., to YIPCPA, including but not limited to, costs incurred in connection with the Trustee's application to retain YIPCPA; and it is further

ORDERED that ten business days prior to any increases in YIPCPA's rates for any individual employed by YIPCPA and retained by the Trustee pursuant to court order, YIPCPA shall file a supplemental affidavit with the Court setting forth the basis for the requested rate increase pursuant to 11 U.S.C. § 330(a)(3)(F). Parties in interest, including the United States Trustee, retain all rights to object to or otherwise respond to any rate increase on any and all grounds, including, but not limited to, the reasonableness standard under 11 U.S.C. § 330. Supplemental affidavits are not required for rate increases effective on or after the date the Trustee submits the Trustee's final report to the United States Trustee.

Dated: New York, New York
April 8, 2015

/S/ Shelley C. Chapman
HONORABLE SHELLEY C. CHAPMAN
UNITED STATES BANKRUPTCY JUDGE

NO OBJECTION:
Office of the United States Trustee
Dated: March 19, 2015

By: *__/s/ Paul K. Schwartzberg___________*
Paul K. Schwartzberg, Trial Attorney